G. R. S. IX-5]

Previous references.

File No. 153-16

1916-17
(S. F.)

Serial Nos. 102

Later references.

S. F. 8-17 & 2 Rs.
5" April 18
S. F. 8-17-1, 3, 5-36

GENERAL AND REVENUE SECRETARIAT.

P. 42
(21)

Serial Nos. 102

Part B for March 1917

SUBJECT.

Mr Datta's proposals re the System of contract contingencies and Simplification of audit of contingent charges.

No 2.

From
The Comptroller
K. L. Datta Esq. M. A.
Special Officer
To The Heads of Departments
" Deputy Commrs of Districts
No. M. 4991-5039 dt 6-3-1917.

W D 88—GPB—50,000—24-7-16

Sanctions his proposals re the System of contract Contingencies etc. Also Parliamentary receipts. 16-3-1917.

R. S. 11] 1916.

GENERAL AND REVENUE SECRETARIAT.

(G.7.)

NOTES.

G.7. File No. 153-16

FILE HEADING.

Mr Datta's proposals.

From

No.	Dated		Received
Diary No. 856	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

P.T.O.

852

G. R. S. 12]

General and Revenue Secretariat. | File No. 158 of 1916.

Serial No.

Submitted. Reference is invited to para 10 of the note. orders are required on the specific proposals contained in paras 13 & 17.

(Reserve)

23/10

31.10.16

2) To save time I have gone through Mr Datta's note at this stage & my typed note on the subject will be found below. The Comptroller may now see this and record his opinion on the margin of my note (which has been typed half-margin for the purpose.) In future M/S Fin will please get the Comptr's opinion on all such technical accounts cases before sending the case to me. The Comptroller's notes maybe in half-margin paper & typed.

4/11

6/11

Fl.V.O 957 of 16

(Comptroller)

R 54 6.11.1916.

R61 10.11.16

3) Returned with my remarks on the margin of the financial Secretary's note

7-11-16

10/11/16

(Reserve)

4) As the Comptroller thinks that all Mr Datta's suggestions may be adopted at once, I have no objn. to them being adopted. 5 Secy to the Govt. of

10/11

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Financial Secretary's note on control and audit of contingent charges.

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6) Note.
The paras have reference to Mr. A.J. Datta's note of 20th October 1916.

---

7. para 1.
para 2. No remarks.
para 3.

R61 / D.10.11.16

8. para 4. I agree that the system of contract contingent grants may be introduced in the case of some offices in the State without much risk of abuse. I would however restrict the system only to those cases in which the whole of expenditure (excluding special contingencies requiring Government sanction) can be brought under this system. I think under the local conditions of the Mysore State it would --- create confusion and more trouble and correspondence in the long run if the contract system were to be applied to some items and the countersigned contingencies system to other items in the same office.

9. I agree.
mule 9.11.16

10. As the classes of expenditure requiring countersignature will be defined, there is likely to be no difficulty in dealing with them separately from contract contingent charges. Items of countersigned contingencies are unlikely to be classified as contract contingencies as such transfer will reduce the grant for the latter. The classification of contract contingencies as countersigned contingencies will involve a misrepresentation of the nature of expenditure and is therefore improbable
mule 9/11/16

9 11. Para 5. The introduction of the system of contract contingencies will of course reduce work in the countersigning and audit offices. But it is the proper control of contingent expenditure which is the principal object and not reduction of work in the higher offices. In spite of all that has been said I hold that the system affords a better check than the System of Contract contingencies of countersigned contingencies, under which no vouchers or full details are required to be submitted.

12 10. Para 6. I agree.

13 3. I agree.

14. Para 7. At present when officers - give timely intimation that considerable amounts out of their contingent grant for a year remain unutilised and ask it to be provided in the next year's budget, endeavour is made to make such provisions. The same procedure will be continued in cases in which the contract system is introduced. this will practically give effect to the -- idea of allowing unutilised portion of the amount to be carried forward.

15. In the case of contract contingent charges only the sanctioned allotment has to be provided for in the annual estimates. The audit will however be conducted with reference to the annual grant plus the unspent balance as worked out in the audit registers.

mlb 9/11/16

15 12. Para 8. No remarks.

13
17. para 9. As stated above I would adopt the contract system only in cases in which it can be adopted in respect of all contingent items excepting special contingencies. The Accounts staff of the majority of our offices will not be able to work a system in which the contingent grant ~~xi~~ for the -- office will be divided into three classes, viz., special, countersigned and contract contingencies.

(5) Please see remarks against para 4.

9) 14 paras 10 & 11. A list of offices in which the system of contract contingencies may be introduced may be prepared and the contract amounts fixed.

20) 15 Paras 12 and 13. The system here described is that of drawing money on fully vouched bills which are generally pre-audited at the Audit Office. Before we introduce the full fledged pre-audit system of the Civil Account Code which prevails in the Presidency and provincial headquarters in British India, it will be somewhat risky to introduce this procedure because pre-audited bills will have to be made over to the

22) Contingent bills which do not require countersignature need not ~~at~~ all be pre-audited and the proceedure prescribed in art. 89 C.A.C. applies to post-audit bills. When charges are incurred from the permanent ~~advance~~ advance, vouchers in support of them must be available to support them and there is no reason why in such cases vouchers should not be submitted with the bills on which money is drawn in recoupment of the advance. The submission of vouchers with bills secures prompt accounting for expenditure incurred and enables the Comptroller's Office to audit the charges once for all in stead of partly on Abstract Contingent bills and partly on detailed contingent bills and saves that office the work of holding unvouched amounts

amounts under awaiting clearance and of taking necessary action for removing the objection. occasions may arise when an amount in excess of the permanent advance may be required for payment but such cases are provided for in note 2 under art: 83 C.A.C. and only the amounts for which vouchers cannot accompany the bills need be held under objection. Pre-audit is not necessary for the adoption of the suggestion of Mr. Dutta made in these paras and I think therefore that the suggestion may be adopted.

mulk
9/11/16

the parties for being presented at the District Treasury for payment. If a fully --- vouched bill could be paid by a cheque in the Audit Office the system might work but even then it will not be as convenient to - drawing officers as the present system. At present when an officer wants money for contingent purposes he gets it by preparing an abstract bill and cashing it at the treasury. Under the proposed system he will have to prepare a fully vouched bill and send it to the Audit Office. A second trip to the --- Audit Office will be necessary to get the pre-audited bill. A third trip to the ---- treasury to cash the pre-audited bill will bring money to his hands so that for every bill six journeys to and fro will be necessary instead of two. Moreover when items larger than the permanent advance is to be drawn an abstract bill will become absolutely necessary. Also the adoption of the proposed system may require considerable increase in the permanent advances as recoupment by fully vouched bills will take some-

what

somewhat longer time than recoupment by -- abstract bills. On the whole I think the system of fully vouched contingent bills for officers at headquarters should be introduced only if the regular pre-audit cheque -- system is adopted in the Audit Office.

23. Para 14. This proposal may involve the countersignature of several fully vouched - bills from each office by the General Secretary instead of one every month. If that is not objected to and if the delay in recoupment necessarily involved will not inconvenience the drawing officers, the system may be accepted. But I would rather postpone this also until the regular pre-audit cheque system is introduced in the Comptroller's - office.

23. It is desirable to adopt this suggestion of Mr. Datta also for reasons noted in the remarks against paras 12 and 13

mll 9/11/16

24) 27 Para 15. No objection if the Administrative branches concerned agree.

25. I agree.

mll 9/11/16

25. Para 16. There is room for difference of opinion on the general points dealt with in this paragraph. As far as my experience goes the fact that bills ultimately have to be scrutinised by a superior officer does

act

act as a preventive against extravagance and clerks in higher offices are not lacking in courage to point out defects in bills coming up for countersignature. In fact -- there is hardly any question of courage in the matter as the clerk generally can gain something and create a good impression by pointing out irregularities and does not -- stand to lose anything.

Para 17. (1) Budget check for contingent expenditure is exercised by the Audit Office from the contingent audit register. Details under contingencies are not shewn in the classified abstract. Hence the form now maintained is necessary. If the simpler form is adopted, a subsidiary classified abstract for detail heads under contingencies will have to be maintained -- which is not desirable.

Moreover in the case of pre-audit bills the contingent audit register should be in the same form as the register of contingent charges prescribed for disbursing officers. The reason for this is that in case of pre-audit

Q. Transfers of provisions from one item of contingencies to another are within the powers of Heads of Departments and therefore, so far as budget check is concerned it is enough if it is exercised with reference to the total grant for countersigned contingencies. Check with reference to sanctions is exercised in respect of individual items of outlay shown in bills. Form No. 103 may therefore be adopted.

pre-audit the budget check must be exercised when the bill is passed for payment. In Mysore all payments outside the State have to be arranged for by the Comptroller and the bills concerned have to be pre-audited. So the contingent register in its present form fulfills a useful purpose.

30. Para 17 (2) — I agree.

Para 17 (3)

31. I agree.

32. Para 18. I agree.

9-11-16

6. 11. 16

P.T.O.

457

G. R. S. 12]

General and Revenue Secretariat.

File No. 58 of 1916.

Serial No.	
	Respectfully submitted Member in Charge
23	Vide resolution of the Committee attached. Maybe considered in Council if approved. JJ 20/11
	1st Member Dewan 21/11
707 22.11.16	Yes may be done JJ
2948 22.11.16	21/11
	Secy 25 2.12.16
Recd 4.12.16 U.P.M.	(Secy)

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Extract from the proceedings of the meeting of th Finance Committee held on the 11th Novem er 1916.

S u b j e c t

37. Introduction of a system of Contract Contingencies and simplification of audit of contingent charges

Opinion of the Committee

38. The Committee are of opinion that the suggestions might be adopted at once as the Comptroller ia agreeable to all of them.

Secretary, Finance Committee.

12

Extract from the Proceedings of the 404th Meeting of the Council of His Highness the Maharaja, held at Bangalore, on the 4th January 1917.

29

30 11. Subject.-Clause viii of the Schedule.

Mr. Datta's note on the introduction of the system of Contract contingencies and simplification of audit of contingent charges.

OPINION OF THE COUNCIL.

30 The principles of the Contract system of contingencies may be accepted and Mr. Datta requested to submit definite proposals for fixing the amounts of the contract grants to be allotted to each office.

31 Pending the settlement of these contracts, the following changes may be made at once in regard to the method according to which contingent bills are drawn at present:-

(a) The procedure prescribed in Article 89 of the Civil Account Code should be adopted, the present practice of drawing money on abstract contingent bills being dispensed with as proposed.

(b) The detailed bills of the officers mentioned in paragraph 14 of Mr. Datta's note should be countersigned by the officers concerned before submission to the treasury.

(c) Countersignature may be dispensed with in the cases mentioned in paragraph 15 of Mr. Datta's note.

32 The other suggestions of Mr. Datta contained in paragraphs 17 and 18 may also be approved.

"EXTRACT"

Sd. M. Visvesvaraya,
Dewan of Mysore.

W. D. 1364—GPB—200—14-12-15

D. M. Narayana Rao 6/1
Secretary to Govt.
Genl. Dept.

8½

G. R. S. 12]

General and Revenue Secretariat. | C. 7 File No. 153 of 1916.

Serial No. 33 43

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Financial Department, for favour of necessary further action.

By Order

D. M. Narayana Rao 8/1

Secretary to Government,
General Department,

34 42

A/S Fin

A draft with a brief D.S.N please — Immediate.

7/1/17 JR

35 45

Draft G.O & D.S.N submd. with a note for orders

App 8/1 JR

8.1.17.

NOTE—Contn. sheet.

W D 2382—GPB—500—20-3-16

Submitted to His Highness.

G 46 Mr. Datta, Special Officer has prepared a note on the introduction of contract contingencies and simplification of audit of contingent charges.

R 47 2. The suggestions contained in Mr. Datta's note were considered by the Finance Committee who regard them as suitable for adoption.

Page 12 of office notes 48 3. The Council are of opinion that the principle of contract contingencies may be accepted and that Mr. Datta be requested to submit definite proposals for fixing the amounts of the contract grants to be allotted to each office They also consider that pending the settlement of these contracts certain changes as indicated in the draft Government order may be made at once in regard to the method of drawing contingent bills by the several disbursing officers.

Draft for approval

49 4. The recommendation of the Council and the draft Government order based thereon may graciously be approved.

M. Vi Dhuraya

22nd Feb 1917.

M2

P.D.Q

15

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

50 Draft order on Mr.Datta's proposals regarding the system of contract contingencies and simplification of audit of contingent charges.

6161
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840

51 *Order.*

~~KRW~~
3/3/17

~~Sec~~.
H-Leg
Secy
5/3
~~8/3~~ 6/3

A/s Fri
5/3 Home Lieut Gen
6/3

18/3/17

(R. S. 12]

General and Revenue Secretariat.

Note for order.

File No. 158 of 1916

Serial No. 86.

Kind attention is invited to the following points in the Draft order as requiring special orders —

(1). Para. 2 - clause (a).

In the list given in para 12 of Mr. Dallas' note the A.C in charge Mysore City has been included, and the same is entered in the list in para 14 also; the name it is now proposed should be omitted from the list in this clause —

(2). Para - 2 - clause (b)

In the list in para 14 of Mr. Dallas note the Registrar of Cooperative Societies whose D.C. bills are proposed to be stamped from Consolidated Fund vide para 15 has also omitted - This has been done in the draft -

For the same reason - the proviso — "In respect of charges other than ordinary Contingencies which do not require Comptroller's has been added against Sanction of the Secy of State in Council" Reso —

(3). Para 2 clauses (b) & (c).

Subject to approval - the Officer in charge Archaeological Researches - whose designation has been changed to Director of Archl Researches whose pay is drawn both in India & whose pension the Secretary of State in Council is entered under clause (c) instead of

Visited no

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

Serial No.

Under (6) -

(4) In regard to the Supdt. Govt. gardens, it is respectfully submitted, that he holds an equally high position if not higher than that of the City Engr: or Circle Inspector and that in any case his pay is higher than that of either of the other 2 officers -

H Key) - 18
8.1.17.

GJ Please put up clean draft: remind as per instructions of H Key
18
9.1.17

~~38 GJ~~
Typed drafts subd. to H Key. 18
20.1.17

M
23/1/17

4260
24.1.17

Dewan).

2. To The Comptroller
To The Heads of Departments
To The Dy Commissioners
To Mr. K. L. Datta.

} H. 4991 - 5039
H: 6.3.17

Attested
Pass orders as to also Engrs.

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

D 856. Part II

No. 31
S.O.1

20 OCT 1916

CONTINGENT CHARGES.

Contingent charges can be incurred and controlled under three different methods, viz., Special contingencies, Countersigned contingencies and Contract Contingencies.

2. Special contingencies are charges of a special character which should require the sanction of a superior authority, generally the Government.

3. Countersigned contingencies are charges incurred by the officers concerned within their budget grants and are drawn from the treasury by means of abstract contingent bills, but detailed bills giving full details of the charges incurred and supported by receipts of the payees have to be submitted at the end of the month to the countersigning officer, generally the Head of the Department who is required to maintain a separate register for each officer subordinate to him and to record the monthly bills submitted to him in detail in these registers and to examine the charges with a view to see that they are really required for the public service and are not greater than the occasion demands and that they are also covered by budget grants.

4. In this State the system of contract contingent grants has not been adopted in any of its departments though it has numerous advantageous over that of the countersigned contingencies. Under this system "a lump sum is allotted annually within which the officer may incur expenditure without further sanction of any kind. The essential features of the scheme are (1) no details of expenditure beyond such totals of the various contract items as may be required for purposes of classification need be furnished on the bills and (2) disbursing officers are held personally responsible for any expenditure in excess of the contract allotment." No detailed contingent bill need be submitted and the audit is confined

to seeing that the contract allotment under each major head is not exceeded. The officer is also allowed to carry forward the unspent balance of his allotment from year to year. These contracts are generally made for a period of 5 years after which it is revised again. The system has the further advantage of keeping down expenditure to the limits of the contract allotments. Under the system of countersigned contingencies the charges have a great tendency to increase. When Budget estimates are submitted the departmental officers provide for a small increase under the different heads and generally take the year in which the expenditure under the head was largest as the standard. The sanctioning authorities do not care to make small reductions in the estimates submitted by departmental officers and the inevitable effect is that charges grow year by year. The system of countersigned contingencies which has numerous drawbacks, has to be adopted only in the case of officers whose contingent expenses fluctuate very largely from year to year and cannot be regulated by annual contract allotments. From the statements herewith submitted it will be seen that the system of contract grants may be adopted in a large number of offices with much advantage to all concerned. The contract system need not of course include all contingent charges as well as those which are now classified as supplies and services. All charges of a special character may be excluded from the contract . Even if these special items are excluded the amount annually spent on ordinary office expenses show a general tendency to increase year by year. Contract allotments may very conveniently be made for practically the whole of the contingent expenditure of officers marked A. In the other cases also such contract allotments can very conveniently be made for a considerable share of their contingent expenditure though not all.

In any well regulated office the ordinary office expenses should vary only within narrow limits and any small savings of one month as compared with the average monthly expenditure will meet the excess in some other month. In the aggregate the expenditure of any one year is not likely to materially differ from that of the preceding year. Charges on account of purchase and repair of furniture, purchases of books and miscellaneous office expenses, rents, rates & taxes, postage and telegrams, hot & cold weather charges seldom vary and touring charges of officers who camp out a definite number of days within a District or Taluk must also be practically constant. It should therefore, be possible from the actuals of say three past years to determine with a great deal of accuracy the total probable annual contingen charges of an office.

5. The head of an office is allowed considerable latitude in the matter of incurring expenditure against a contract grant whereas no such freedom is allowed under countersigned contingencies. The rules regarding countersigned contingencies impose so many restrictions that an officer is often precluded from purchasing even certain essential articles of small value without the previous sanction of higher authority or of Government such as reference books or a particular kind of stationery article. The time and labour involved in the correspondence for getting the necessary sanction, the preparation of the detailed contingent bills, the check of these bills by the countersigning officer and the audit of these bills with reference to the rules, are saved under a system of contract grants. To regulate countersigned contingent expenses, the rules have to be elaborate and each department must have its special rules and exceptions to restrict or allow greater latitude in th incurring of charges peculiar to that Department. Under

the system of contract contingencies, the countersignature of a higher officer becomes unnecessary. The check at present exercised by controlling officers is more or less nominal. On account of their multifarious duties, the scrutiny of detailed bills is seldom done by themselves. Such nominal control serves no object. Though the Audit office is required to challenge extravagant rates for charges otherwise unobjectionable in character or to refer for orders any item of expenditure which is positively objectionable, it is not in a position to question the rates and much less the quantity of the articles charged for or the frequency of the charges. Further, the means by which the rules could be evaded without even the remotest chance of being detected are many and as such the rules often fail to secure the object aimed at. Contract allotments will check to some extent, extravagance on the part of the officer as rather than apply for an additional grant for special items of expenditure it is likely that he will most often conserve his own allotment and meet such special items of expenditure therefrom. An officer, every item of whose contingent expense is subject to the approval of a higher officer, will feel his responsibility if the present nominal control is removed. It may be safely predicted that he will then exercise greater scrutiny over the contingent expenses of his office.

6. The contract need not necessarily be made with every disbursing officer but may be made with heads of departments in many cases who may be allowed to distribute the total contract allotment among all his subordinates with reference to the requirements of each, but in such cases there should be separate contract for his own contingencies so that he may not be able to spend more for his own office by withdrawing funds from the grants intended for his subordinates.

The

7. The rule that all budget grants lapse at the end of the year leads in the case of contingent expenditure to extravagance in most offices. The anxiety to spend the grant before the end of the year to avoid a lapse is great and is at times the cause of serious irregularities. The balance of the grant is often drawn on abstract bills long before it is required for payment and the amount is kept in the cash chest of the officer to be spent at some future date in the following year. For example the District Judge, Bangalore, drew a sum of Rs.386 towards the cost of books on 24th June 1916. When the amount was not accounted for in the detailed contingent bill, objection was taken with the result that it was refunded in August of the following year. It was explained that the amount was drawn to prevent a lapse of the grant. In the Excise Commissioner's Office, out of an allotment of Rs.70/- for postage and telegram charges, only Rs.14/- was spent during the first 11 months of 1915-16 and Rs.54/- was drawn on the same account on the last day of the year. From a perusal of the contingent registers it is found that a very large portion of the contingent grants are spent in the closing months of the year. If the unspent portion of the grant is allowed to be utilised during the following year, extravagance on the part of the heads of offices particularly during the closing month will disappear to a great extent. An officer will thereby be enabled to conserve the amount placed at his disposal should he find the need for any special expenditure that cannot be met from the grant of any one year. Such an arrangement is not likely to affect to any appreciable extent the budget estimates/as savings can be anticipated in most cases when framing the Revised estimates and can be provided for in the budget estimates of the next year and savings on the

Revised

Revised estimates will not be large and will generally be covered by savings under other heads within the major head. There need be no restrictions to prevent accumulations of the balances as the contract is for a definite period and will undergo revision with reference to the actual expenditure during the term of the contract and the needs of the future.

8. As the sanctioned allotment is taken as the estimate in the case of contract contingencies the difficulty in correctly estimating the probable amount required for contingencies is also removed. The estimate for countersigned contingencies is mainly based on the average of the preceding few years and any special charges incurred during these years increase the average and thus lead to an increased grant which is of course utilised for ordinary expenditure and if any special charges have to be incurred applications are made for additional allotments to meet them. Under a system of contract contingencies there is every probability of the expenditure on special charges being spread over uniformly over a series of years. Office furniture, for instance, is at present renewed only when the need for replacement becomes imperative and as the renewal of a large number of articles cannot be done without sanction and out of the ordinary grant such renewal has to be met by a special grant. The head of the office who has full discretion in the disposal of the allotment when it is a contract grant will be in a position to replace the furniture required from time to time wihout having to obtain the sanction of any higher authority.

9. I submit a statement which shows reughly how I propose to divide contingent charges and charges for supplies and services of the various officers between the three classes Special, Countersigned and Contract contingent charges and tha

it

that it would be possible to introduce the contract system in the case of most officers and for most of the charges incurred by them.

10. If the Government are prepared to accept the principle of the contract system, I shall have the contingent expenditure of all the offices examined in detail and shall submit definite proposals for fixing the amounts of the contract grants to be allotted to each office. I therefore hope Government will pass early orders on the question of principle.

11. The introduction of a system of contract contingencies will thus necessitate a detailed examination of the expenditure incurred by the different officers for a series of years and the fixing of the allotments will necessarily take time, specially as heads of departments will have to be consulted before their own grants as well as those for their subordinates are fixed. Pending the settlement of these contracts the following changes ought to be made at once in regard to the method according to which contingent bills are drawn at present in the State.

12. All officers even though their bills for contingent charges do not require countersignature, draw funds required for their contingent expenditure on abstract bills and submit monthly detailed bills long afterwards. The following is a list of these officers:

1. The Director of Industries
2. The Dewan's Office.
3. The Revenue Commissioner.
4. The Excise Commissioner.
5. The Superintendent, Revenue Survey.
6. The Superintendent, Inam Settlements.
7. The Superintendent of Stamps.
8. The Superintendent of Stamp Manufactory.

9. The Inspector General of Registration.

10. The Secretary, General Department.

11. The Private Secretary to H.H. the Maharaja.

12. The Comptroller.

13. The Registrar, Chief Court.

14. The District and Sessions Judge.

15. The Military Secretary to H.H. the Maharaja.

16. The District Magistrate, for charges which do not require countersignature

17. The Inspector General of Prisons.

18. The Inspector General of Police.

19. The Inspector General of Education.

20. The Lady Superintendent, Maharani's Girls' College.

21. The Headmasters of High Schools.

22. The Headmasters of Anglo-vernacular and Vernacular Normal Schools for charges which do not require countersignature.

23. The Muzrai Superintendent.

24. The Senior Surgeon.

25. The Sanitary Commissioner

26. The Meteorological Reporter.

27. The State Geologist and Inspector of Mines.

28. The Superintendent, Government Museum.

29. The President of the Dasara Industrial and Agricultural Exhibition.

30. The Director of Agriculture.

31. The Officer in charge of Ethnographical Survey.

32. The Secretary to the Board of Management of Mysore Local Service Examinations.

33. The Chief Commandant, Mysore State Troops.

34. The Deputy Commissioner, for charges which do not require countersignature.

35. The Assistant Comptroller, in charge of State Huzur Treasury.) do.

36. The Chemical Examiner & Bacteriologist

13. In a great majority of these cases, the amounts are drawn on Abstract bills and considerable time is taken in submitting the detailed contingent bills. Under article 89 of the Civil Account Code such officers are required to draw

funds from the Treasury on contingent bills in Form No.XII of the Civil Account Code giving full details of the charges and supporting the bills by necessary sub-vouchers, and they are not required to submit any monthly detailed bills at all. I can see no reason why this rule should ~~xx~~ not have been followed even in the Comptroller's own office and why even the Comptroller himself should have been drawing funds for his own contingent expenditure on abstract bills. A large number of items are found to be objectionable on receipt of these detailed bills submitted at present. As many of these officers draw their funds from head-quarters, the amounts would not be paid at all if the amounts are required to be drawn on detailed bills and the laborious processes connected with objections would not have to be gone through. The procedure prescribed in the Civil Account Code is very much simpler than that followed at present and should be adopted at once. A circular should be issued by the Comptroller immediately requiring observance of this prodedure.

14. In the following cases the countersigning officer is located either in the same building or at any rate in the same station and is not a touring officer. In such cases also detailed bills should be drawn whenever funds are required to be drawn from the Treasury and they should be countersigned by the officers concerned before submission to the Treasury. No serious delay should be caused if this procedure is followed but it would lead to a great simplification of work in the Audit Office.

The following is a list of such officers:-

Name of officer		Name of countersigning officer.
Government Advocate	...	General Secretary
~~Sub-Judge~~	...	~~District-&-Sessions-Judge.~~

Name of Officer.	Name of countersigning officer.
Officer in charge of Archaeological Department ...	General Secretary.
Superintendent, Government Gardens. ...	do.
Registrar of Co-operative Societies ...	do.
Superintendent of Stationery ...	do.
Superintendent, Govt. Press. ...	do.
Assistant Comptroller in charge of State Huzur Treasury. ...	do.

15. In the following cases, in my opinion, countersignature which is obtained at present may be dispensed with altogether.

Name of officer.	Nature of charge.
Deputy Commissioner	Repairs to furniture, charges of a general nature for offices under his control, contingent charges for travellers' bungalows; miscellaneous contingent expenditure debitable to 26 C Miscellaneous, charges for remitting treasure to and from the State Huzur Treasury. Revenue Department. Law charges up to a certain amount; measuring instruments for Sheikdars. Police Department. All contingencies including those incurred for the way charges of escorts, hospital charges.
Principals of Colleges	Charges for supplies and services and contingent expenditure of colleges.
Registrar of Co-operative Societies.	All contingent charges and supplies and services.
Superintendent of Stationery, and Govt. Press.	All contingencies.

Name of officer.	Nature of charge.
City Magistrate	... All contingencies
Superintendent, Central Jail.	do.
Circle Inspectors of Education.	do.

16. This decentralisation would lead to a considerable saving of work all round both in the Audit Office as well as in the Countersigning office. The officers mentioned above all hold high positions and so far as I can judge there should be no reason for extravagance on their part if they are authorised to incur contingent expenditure within the limits of the budget grant. It is the budget grant by means of which alone a really effective control is exercised over contingent expenditure and the control exercised by countersigning officers over such high officers as have been mentioned above must be more or less nominal. It may be urged that the mere fact that the bills ultimately have to be scrutinized by a superior officer is a preventive against extravagance. But as a matter of fact, the controlling officers have very little time to scrutinize the expenditure themselves and the control is really left to subordinate clerks and others, who generally have not courage enough to challenge the action of the disbursing officers, with the result that the check exercised by the countersigning officers becomes more or less nominal. On the other hand the feeling that the expenditure is scrutinised by a superior officer may quite possibly lead the officers incurring the expenditure, to be lax in sanctioning it on the recommendation of their subordinates, in the belief that if the countersigning officers disallow any item, the officer responsible for having incurred it will will have to make it good.

17. The following changes in the procedure followed at present in the Comptroller's Office in the audit of contingent bills will greatly reduce the work in that office and may be safely introduced without affecting the efficiency of audit in any way:-

1. The contingent audit registers at present maintained in the Comptroller's Office are in the same form as is prescribed for disbursing and countersigning officers. This is much more

much more detailed than the form prescribed in the Civil Account Code. Civil Account Code forms should be introduced at once. When the system of contract contingencies is introduced, audit register forms prescribed in the Civil Account Code for them should also be brought into use.

2. Article 238 of the Treasury Manual requires vouchers in support of ~~ever~~ charges of more than Rs.10/- made in the contingent bills to be submitted to the Comptroller. The limit in the Civil Account Code has been raised to Rs.25/-. This limit should also be adopted in the State. In practice vouchers for charges less than Rs.10/- are also submitted at present. This practice should be discontinued.

3. Under Article 228 of the Treasury Manual, ~~the~~ receipts granted by the Telegraphic Department are required to be submitted to the Comptroller, whatever the amount of the charges might be. It is not necessary to treat charges for telegrams differently from other contingent charges. In their cases also therefore vouchers need be submitted only when the charges amount to Rs.25/- or more. When vouchers for charges below the prescribed limit are not required to be submitted for any other kind of charges, there seems to be no reason why such vouchers should be submitted in the case of telegram charges alone. They enable the Comptroller to see that a telegram has been sent but it is not possible for him to satisfy himself that the telegram was sent for a public purpose. These vouchers are therefore really of the same nature as those for other charges. The Government of India have accordingly discontinued the submission of these vouchers to the Audit Office and the State should do the same.

18. Article 256 of the Treasury Manual lays down Rs.10/- and Rs.5/- as the limit up to which articles of Indian and

and European manufacture may be purchased by disbursing officers. The corresponding limits for Heads of Departments being Rs.25/- and Rs.10/- respectively. These limits appear to me to be too low. The exercise of any real control over the purchase of European articles in preference to those of Indian manufacture seems to me to be impracticable. There are stringent orders already in existence saying that articles of Indian Manufacture should be given preference to those of European manufacture. I would therefore abolish the distinction between the two classes of articles so far as limits to the powers of the different officers are concerned and prescribe a uniform limit of Rs.25 in all cases. This would be in consonance with the proposal made above that vouchers for charges of less than Rs.25 need not be submitted to the Audit Office.

K. L. Datta
20. 10. 16.

Genl Secretary U.O.

STATEMENT SHOWING THE EXPENDITURE UNDER SUPPLY & SERVICES & CONTINGENT CHARGES IN

THE OFFICES UNDER THE AUDIT OF THE BANGALORE DISTRICT AUDITOR

Office.	1911-12	1912-13	1913-14	1914-15	1915-16	Total.	Average.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Deputy Commissioner	38,66	27,82	39,49	40,47 s.c.1630	42,63 s.c.2429	185,47	3,709.4	A
Assistant Commissioner Dodballapur Division	1,40	2,04	1,56	2,18	2,11	9,29	185.8	A
Do. Closepet "	1,34	2,03	1,22	2,10	2,29	8,98	179.6	A
Excise Commissioner (office)	24,55	24,20	25,36	23,80	29,62 s.c.1505	127,53	2,550.6	A
Do. (District charges	87,66	87,91 s.c.441	88,59	(a) 103,78 s.c. 221	79,64 s.c.2200	447,58	8,951.6	(a) 1454 relates to 15-16 A
District Excise Office	1,66	1,65	1,30	1,87	2,84	9,32	186.4	A
District and Sessions Judge	9,72 s.c. 590	9,99	14,67 s.c. 973	18,76	13,50 s.c.835	66,64	1,332.8	A
Assistant Sessions Judge	3,13	2,25	2,88	1,33	2,52	12,11	242.2	A
First Munsiff	2,42	1,52	2,26	2,26	2,48	10,94	218.8	A
Second Munsiff	1,54 s.c. 143	1,40	1,78	2,00	2,15	8,87	177.4	A
Dodballapur Munsiff	--	..	2,16 s.c.1033	1,39	1,47	5,02	167.3	A
District Magistrate	79	62	69 s.c. 480	48	52	3,10	62	A
Bench Magistrate	45	60	43	60	51	2,59	51.8	A
City Magistrate	2,27	2,62 s.c. 72	2,02	2,21	1,73 s.c. 125	10,85	217	A
Superintendent Central Jail(Proper)	307,32	302,61	326,69	415,51	375,91 s.c.620	17,28,041	34,560.8	
Do. (Manufacturing Deptt.)	112,70	114,16	159,59 s.c.2272	160,13	103,23	649,81	12,996.2	
District Lock-ups	10,29	14,36	16,87	16,74	15,56	73,82	1,476.4	
City Police	14,23	13,72	12,39	13,88 s.c.215	15,09	69,31	1,386.2	A
District Police	6,14	5,96	6,08	9,83	11,15	37,16	743.2	A

Victoria Hospital	343,72	379,51	418,61 s.c.1477	387,62 s.c.2528	399,16	19,28,62	38,572.4	
Maternity Hospital	25,84	25,71	30,57	30,50	34,38	147,00	2,940	
Minto Ophthalmic Hospital	26,67	64,90 s.c.15000	85,07	79,55	88,83	345,02	6,900.4	
Leper Hospital	24,47	21,96	27,66	27,75	30,57	132,41	2,648.2	
Medical Stores (L.F.Dispensary charges.)	65,71	71,42	89,95	87,71	39,69	354,48	7,089.6	
Lunatic Asylum	178,12	180,09	195,79	208,46	213,43	975,89	19,517.8	
Vaccine Institute	23,01	63,48	68,19	70,68	71,14	296,50	5,930.	
Public Health Institute	15,28	12,58	11,83	13,01	8,42	61,12	1,222.4	
Central Observatory	8,42	8,42	8,13	8,79	9,95	43,71	874.2	A
Inspector General of Education	19,88	21,68 s.c.8850	22,03 s.c.14807	35,71	41,64	140,94	2,818.8	A
Circle Inspector of Educatio	5,19 s.c.335	2,98	9,06	16,67	19,62 s.c.1186	53,52	1,070.4	A
District Inspectors of Education(2)	1,59	2,40	3,14	3,54	3,00	13,67	273.4	A
Assistant Inspectors of Edn.(2)3 in 15-16	3,68	2,81	2,95	3,30	5,93	18,67	373.4	A
Central College	138,44	132,32	126,05 s.c.13000	155,78	99,66	652,25	13,045	
Government High Schools (General)	57,46	38,46 s.c.13399	18,85 s.c.9334	23,83 s.c.5252	27,19	165,79	3,315.8	
Government A.V.Schools (General)	23,06	27,07	18,38	16,42 s.c.17000	17,03	101,96	2,039.2	A
" Vernacular Schools (do.)	9,26	4,93	19,38	14,46	11,58 s.c.13000	59,61	1,192.2	A
" Schools, special (General)	58,59	38,31	59,25	44,31	40,19	240,65	4,813	
Central Book Depot	171,79	222,72	261,64	288,20 s.c.26277	350,97 s.c.14426	1,295,32	25,906.4	
Village School Fund (General)	89,67	185,09	113,50	117,84	130,44	536,54	10,730.8	
Public Library				7,08 s.c.11000	77,68	84,76	4,238	
Educational Museum etc.	12,67	9,13 s.c.6350	10,09	15,23	19,47	66,59	1,331.8	

Statement showing roughly how the charges for supplies and services and the contingent charges of the various officers may be divided into Special contingencies, Countersigned contingencies and Contract contingencies.

Major Head. (1)	Name of officer. (2)	Special contingencies (3)	Countersigned contingencies (4)	Contract contingencies. (5)
	General	a. Purchase of type-writers b. Purchase of cyclo-style c. Purchase of bicycle d. Cost of printing books, manuals and the like e. Articles of furniture in excess of Rs.25 in value. f. Uniforms and warm clothing g. Rents, Rates & Taxes of buildings h. Purchase of books other than books of reference relating to the department. i. Installation of electric lights j. Honoraria and payments for expert opinion k. Fixed contingencies		
Land Revenue	Revenue Commissioner			All items shown in the Civil estimates page 27 except

				Purchase of furniture (half of existing scale) all items shown in page 31 and 34 except those detailed in cols.3 & 4 and compensation for lands taken up for Revenue purposes.		
	Assistant Commissioner		The contract will be with the Deputy Commissioner and it will not include the contract amount for his own office which will be separate.			
	Superintendent of Revenue Surveys Inam department			All items detailed in page 36		
	District Survey establishment		Will be included in the contract contingent amount of the Deputy Commissioner.			
Forests	Conservator of Forests and District Forest Officers		In the case of District Forest officers, the contract will be with the Conservator of forests there being a separate contract for himself.			
	Game Preserves staff	Rewards to game preserves establishment		do.	do.	13
Excise	Excise Commissioner			do.	do.	14
	District Excise officers and Executive Establishment and distillery establishment.		Communications. Contract to be made with the Excise Commissioner who should have a separate contract for his own office.	do.	do.	47 & 48 except those noted in cols. 3 and 4
Stamps	Superintendent of stamps		Cost of plain paper and stamps	do.	do. page 49	"

Major Head (1)	Name of officer. (2)	Special contingencies. (3)	Countersigned contingencies (4)	Contract contingencies. (5)
Stamps	Superintendent of Stamps		Cost of plain paper for court purposes	All items detailed in page 50 except those noted in col. 3 & 4
	Stamp Manufactory	Purchase of machinery		Purchase of special articles for the preparation of stamps.
Registration.	Inspector General of Registration.			All items detailed in page 51
	District and Sub Registrars			Section writing & copying and items detailed in page 52
General Administration	Official residences and tour charges	Purchase of motor cars		All items detailed in page 56 except those noted in col.3
	Economic Conference -- General Conference	1. Grant-in-aid		All items detailed in page 57
	Economic Journal			Printing paper.- Remuneration to contributions) Blocks.) and items detailed in page 58 ~~and 60~~ except those noted in col.3
	District Committees			Contingencies & small experiments.
	Industries & Commerce Committee	Stipends	Experiments	All items detailed on pages 59 & 60 except those noted in col.3 & 4
	Economic Conference---			

	Agricultural Committee	Scholarships to sons of raiyats Preparation of bulletins. Grants to Agricultural Associations and co-operative societies.	Experiments	Seeds and implements and items detailed in page 61 except those noted in col.3 & 4
	Economic Conference-- Education Committee			Items detailed in page 62 except those noted in col.3
do.	Civil Secretariats-			Items detailed in page 65 except those noted in col.3
	Staff and household of His Highness the Maharaja --) Personal Staff--)			Contingencies(not detailed on page 66)
	" Private Secretary			
	" Durbar physician			Contingencies (not detailed on page 68)
do.	Comptroller's Office			do. do. 70
	Huzur State Treasury			Wages of temporary shroffs employed under article 664 Civil Account Code Items detailed in page 71 except those noted in col.3.
	Reception and entertainment of guests. -- Guests' houses under the General Secretary -- Indian guests' quarters at Bangalore.			Purchase of vessels, crockery etc., Purchase of garden tools and items detailed in page 72.

Major head. (1)	Name of officer. (2)	Special contingencies (3)	Countersigned contingencies. (4)	Contract contingencies. (5)
General Administration	Reception and entertainment of guests:- Indian Guests' Quarters at Mysore.			Purchase of vessels, crockery Purchase of garden tools and items detailed in page 73
	Sir Sheshadri Iyer's Bungalow, Mysore..			Purchase of garden tools and items detailed in page 73
	Padmalaya, Mysore			do. do.
	Under the Deputy Commissioners:-			
	Minor Bungalows			Contingencies(vide page 74)
	Under the Military Secretary.	Bonus to Government House servants.		Purchase of vessels, crockery &c., Purchase of garden tools, and items detailed in pages 75 and 76 except those noted in col.3.
	Carriage and Motor cars for guests.		Maintenance charges	
	Under the General Secretary		Repairs and renewals of motor cars. Conveyance of cars by rail.	nil.
	Under the Military "	Purchase of horses ~~Repair to gram godown and other rooms.~~ ~~Repairs to roads and sundry repairs.~~		Bonus to servants.--Maintenance of Govt. Stables, up-keep and line gear of horses, conveyance of horses and vehicles with kit materials for renewal of carriages, harness, etc. Liveries and clothing of

				servants.
	Durbar presents.	Jewels of the Gandaberunda Order. Other Durbar presents.		
Law & Justice	Courts of law:- Chief Court		Batta to witness	All items detailed in page 80 except those noted in col.3 & 4
	Law Officers--Chief Court Law officers.		Law charges	do. do. page 81
	Moffusil establishments	Fees in Government cases	Purchase of plain papers and stamps in Civil and Criminal cases. Batta to prosecutors and witnesses. Law charges	do. do. page 82 do
	District and Sessions Judges.		Law charges Batta to prosecutors and witnesses	do. do. pages 83 & 84 except those noted in col. 3 & 4
	Assistant Sessions and Sub Judges			
	Munsiffs.			All items detailed in page 85 except those noted in column 3.
	Courts of District and Bench Magistrates.		~~Post mortem Examination charges.~~ Law charges - Miscellaneous (detailed in page 87)	do. do. 88 only 18 (a) contingencies.
	Deputy Amildars.			
	City Magistrates - Kolar Gold Mines Assistant Commissioners and 1st class Magistrates.		Batta to witnesses	Gratuitous relief to vagrants Office expense and miscellaneous and items detailed in page 89 except those noted in col.3.
	Jails - (1) Superintendent (2) Establishment		Rations and dietary charges ~~Hospital charges~~ Clothing & bedding to prisoners	All items noted in page 91 except those noted in col.3 & 4 All items noted in page 94
	Jail Manufactures		Purchase of raw materials	Plants & tools. Postage and telegram charges

Major head (1)	Name of officer. (2)	Special contingencies. (3)	Countersigned contingencies. (4)	Contract contingencies. (5)
Police	Superintendence-Head quarters.			Police Gazette and items detailed in page 96 except those noted in col. 3.
	Criminal Investigation Department.			All items detailed in page 96 "
	Town Police - Bangalore & Mysore	Purchase of breach loading carbines	Equipment & clothing	Secret service Rewards for good service and items detailed in page 97 except those noted in col.3 & 4
	District Executive Force -- District Police		do.	Reward for good service Secret service. Hospital charges and items detailed in page 101 except those noted in col. 3 & 4
	Other Police			Contingencies page 102
	Police Training Schools			do. 103
	Kolar Gold Fields Police		do.	Secret Service Reward for good service Rearing blood hounds - and items detailed in page 104 except those noted in col.3 & 4
	Special Police - Detective		do.	Secret Service Purchase and repairs of furniture.
	Police, Kolar Gold Fields			Reward for good service Office Expenses and miscella-

	Railway Police			do.	vide page 106
Education	Direction			All items detailed in page 107 except those detailed in col. 3.	
	Inspection			do.	do.
	Govt. Colleges - General			do.	109 do.
	Arts colleges			Library prizes Excursion charges Laboratory and apparatus and items detailed in page 111 except thosenoted in col.3	
	Her Highness the Maharani's Girls' College			Library and prizes,	do. 112 do.
	Chamarajendra Sanskrit College				do. 113 do.
	Government School General				
	Chamarajendra Technical Institute.		Tools	Library & periodicals Prizes - Drawing paper Public examination (Vide page 120)	
	Mechanical Engineering School, Bangalore.		Materials for workshop - ~~Charges in connection with evening classes.~~	Contingencies vide page 120	
	Industrial School, Chennapatna		Raw materials and temporary wages Tools and plant.	do.	121
	District Industrialx Schools.		do.	do.	122
	Other Industrial Schools		do.	do.	123

Major (1)	Name of officer (2)	Special contingencies (3)	Countersigned contingencies (4)	Contract Contingencies. (5)
Education	Training College, Mysore			Library prizes
	I.G. of Education			Furniture and apparatus Books and Maps - contingencies vide page 124
	District Normal Schools I.G. of Education			do. do. "
	Instruction in practical agriculture - I.G.of Education			Fodder, seeds of manure, Office expenses & miscellaneous page 125
	Kinder garten instruction			Contingencies vide page 125
	Manual instruction	Workshop fittings		Items detailed on page 126 except those mentioned in col.3.
	I.G. of Education	Equipping paper, Sloyd centres		
Education.	Central Book Depot - I.G. of Education	Encouragement to authors Books and maps School Journals.		Office expenses - page 127
	Oriental Library and search for manuscripts I.G. of Education.	Sanskrit Literature and Sanskrit and Kannada Manuscripts		Printing paper, office expenses 128
Agriculture Deptt.	Direction			Items detailed on page 131 except those mentioned in col.3
	Scientific Assistants			do. 132 do.
	Agricultural instruction Hebbal School		Books and journals	
	Director of Agriculture		Apparatus & chemicals Laboratory fittings	

			Illustrating bulletins Short course expenses	
	Deputy Director of Agriculture			Items detailed on page 134 except those noted in col.3
	Hebbal farm			Feed of cattle
	Director of Agriculture			Pots, seeds and plants. Manures, tools, fuel and Requisites for sugar experiments and items detailed in page 135 except those noted in col.3.
	District Farms Botanical & other gardens Superintendence, Botanical Gardens, B'lore Superintendent - Government Gardens - Countersigned by Govt.	~~Purchase of English plants & seeds~~ Grant to horticultural show	~~Menagerie and Aviary~~ ~~Menagerie and Aviary.~~ ~~Construction and repairs~~ ~~Improvements~~	Contingencies page 136 Chemicals and sundries Illustrating bulletins - and items detailed on page 137
	Cubbon park	Water carts		Office Expenses page 138
	Minor gardens			do. " 139
	Experimental fruit cultivation.			Cooly labour, Up-keep of bullocks Manure - Seeds and plant Construction & repairs, contingencies page 139
Agricultural Deptt.	Veterinary charges. Superintendence			Veterinary medicines
	Superintendent, countersigned by the Revenue Commissioner			Veterinary instruments - and items detailed on page 140 except those noted in col.3
	Civil Veterinary Hospital and Dispensaries			Veterinary instruments Hospital necessaries

(1) Major head.	Name of officer. (2)	Special contingencies (3)	Countersigned contingencies (4)	Contract contingencies. (5)
	Assistant Veterinary Inspector countersigned by the Deputy Commissioner.		~~Repairs to Veterinary Hospitals and dispensaries.~~	Purchase and maintenance of breeding bulls. Items detailed in page 141 except those noted in cols. 4 and 3.
	Amrit Mahal Department:- Superintendent countersigned by the Military Secretary		Improvement of the breed of milch cattle - Rewards to surveyors	Training depot - Repairs of carts, Kaval charges. Feed and keep charges - Items detailed on page 142 except those noted in cols 3 and 4.
	Australian sheep establishment.	Purchase of stock	Clothing charges	Up-keep of carts and harness Veterinary medicines. Working and maintenance charges Feed and keep of stallions and malts etc. of telegraphic lines. Sporting journals. Feed and keep of stallions for District service. Feed and keep of cattle Farm expenses.
	Public exhibition and fairs. President of the exhibition.		Furniture and staging Buildings, Agency charges. Purchase of Industrial and Agricultural products for the commercial museum	Decorations - Cattle and poultry shows Freight on implements and machinery. Lighting charges. Medals, money prizes and certificates Local exhibits - and items on page 144 except those noted in cols. 3 & 4
	Co-operative Societies and Co-operative Journal			Items detailed on page 145 except those in col. 3

18 B. Industries & Commerce	(1) Director of Industries & Commerce	Purchase of instruments and machinery		Upkeep of Director's Motor car Collection and compilation of Statistics Contingencies as detailed on page 146 except those noted in col. 3
	2. Factory.		Purchase of raw materials looms tools and plant, sizing, materials.	Contingencies as detailed on page 147
	(ii) Experimental work		Wages and materials Training of weavers.	
	(iii) Demonstration work		Looms &c. for supplying to private persons	do. do.
	Sugar cane mills	Sugar cane mills		Working expenses including wages for temporary establishment
	Sandalwood Oil Factory		Fuel, power and lighting Packing & freight etc., Insurance charges. Agency, cost of sandalwood Miscellaneous labour, Depreciation.	
19 Muzrai	Superintendent			Contingencies as detailed on page 150 except those noted in col. 3
	Ayurvedic college, Mysore	Scholarship to pupils	Remuneration to examiners	Cost of medicines - Library. Contingencies as detailed on page 152 except those noted in cols. 3 and 4.

Major head (1)	Name of officer (2)	Special contingencies. (3)	Countersigned contingencies (4)	Contract contingencies. (5)
20. Medical	Senior Surgeon			All items detailed on page 153
	District Medical and Sanitary Officer			Contingencies and supplies & services on page 155.
	Victoria Hospital, Medical officer in charge			do. do. 158
	Maternity Hospital-Civil Surgeon in charge.			do. do. 159
	Minto Opthalmic Hospital Superintendent			do. do. 160
	Leper Hospital - Superintendent E.D.Hospital			do. do. 161
	Malleswaram & Basavangudi Dispensaries (Sub-Assistant Surgeon)			Contingencies, office expenses and miscellaneous
	General Hospital Mysore-Surgeon in charge			Contingencies and supplies & services in page 162.
	Civil Hospital, K.G.F., D.M. & S.O.			do. 163
	Maternity Hospital, Robertsonpet			Office expenses, furniture crockery etc. " 164
	Grants to Hospitals and dispensaries	Item No.S.1 to 6 in page 164		
	Local Fund dispensaries--Sub Assistant Surgeon			Contingencies & supplies & services in pages 165 & 166
	Medical Stores - Sernior Surgeon in charge			Item No.s. 4 to 6 in page 166 and 167 and No.s1to 3 under

	Lunatic Asylum-Surgeon in charge			Items in page 168
	Medical Scholarships	Item No. 1 to 3 in page 168		
20.A Sanitation & Vaccination.	Sanitary Commissioner			Contingencies in page 169
	Director of Public Health Institute.			Items in page 170
	Vaccine Institute-Superintendent			do. 171
	District Sanitary Officer		Reward to vaccinators	Contingencies
Scientific Department.	Director, Department of Mines and Geology	Preparation of Geological Maps Iron ore tests.		All other items in page 175
	Inspector of Mines & Geology			Contingencies in page 176
	Meteorological Reporter			Item No.s 4 to 7 in page 177
	Officer in charge of the Archaeological Department		Item No.10 in page 178	Other items in page 178
	Museum -(Superintendent, Government Museum)			Items No.3 to 10 in page 179
	Director Sericulture	Scholarships to sons of raiyats and construction of model rearing houses.		Items No.6, 7 & 10 in page 180
	Officer in charge of Ethnographical Survey			Contingencies in page 181
	Mysore Local Service Examination. Secretary to the Board	Fees to Examiners		Office expenses and miscellaneous.
	Mysore Civil Service Examinations.	Item No. 1, 2 & 4 in page 182		do.
	Public Libraries - Officer in charge of libraries.			Contingencies in page 182

Major head (1)	Name of Officer (2)	Special contingencies (3)	Countersigned contingencies (4)	Contract contingencies. (5)
25. Stationery & Printing.	Stationery Depot - Superintendent of Stationery		Item No.s. 3 & 4 in page 185	Other items in page 185
	Printing and Gazette Office - Superintendent, Govt. Press.	Purchase of machines do. material and type		Contingencies in pages 187 and 188
25. A. Grants for Public Improvement and Developments	Officer in charge of Malnad Improvement	Grants in aid Works of public utility		Contingencies
	Deputy Commissioner and Secretary to Government General Department.	Donation for charitable purposes. No.8,13,14, 16, 10 except contingencies 18,20,& 21 in page 189	No.1, 4, 5, 6, 7. Furniture & crockery for Travellers' bungalows (9) 19 in page 189	
27. Army	Chief Commandant.			Contingencies in page 8.
	Imperial Service Regiment Commandant, I.S. do.	Item No.20, 27, 34, 36 in page 197. Purchase of rifle buckets	No. 23, 24 & 26 in page 197	Other items in page 197
	Local Service Regiment-- Commandant,	Acquisition of lands	No. 15 tol7 in page 199	do. 199
	Hosarchatte Farm Farm		Item No 3 in page 200	

Assistant.			
Experimental Farm at Nadammanapura			Charges noted in page 200
Barr or Native Infantry - Commandant --	Nos. 12 to 15 in page 202		Nos. 10, 11 & 16 in page 202
Miscellaneous charges	Item No. 3 in page 203		
Imperial Service Transport Corps- Commandant.		Item No. 12, 19 and 26 in page 205	All other items in page 205
Military Stores, Chief Commandant.			All items in page 206

V.T.

Proceedings of the Government of H.H. the Maharaja of Mysore.

R e a d --

Note dated 20th ~~December~~ October 1916 by Mr. Datta, Special Officer, regarding the system of contract contingencies and the simplification of audit of contingent charges.

O r d e r -- No. ~~7H 4991-5039~~ Q7153-16-2

Dated Bangalore, the 6 March/17

Government are pleased to accept the principles of the system of contract contingencies as suitable for adoption, and to request Mr. Datta to submit definite proposals for fixing the amounts of the contract grants to be allotted to each office.

2. Pending the settlement of these Contracts, the following changes may be made in regard to the method according to which contingent bills are drawn at present:-

(a) In the case of officers whose detailed contingent bills do not require countersignature, the procedure

May this be
i) Printed ?
ii) treated as S.O. ?
iii) published in the Gazette, Eng. Part ?
iv) translated ?
v) placed at the disposal of the Press ?
vi) published in the Gazette, Kan. Part ?

procedure prescribed in Art.89 of the Civil Account Code, Vol.I, of drawing money from the Treasury on bills prepared in Form XII, shewing full details of the charges, and duly supported by sub-vouchers will, in future, be adopted in lieu of the present practice of drawing abstract Contingent bills, and of accounting for the money drawn in monthly detailed contingent bills.

(b) In the cases also of Officers whose bills require countersignature and where the office of the Countersigning Officer is located in the same station as that of the disbursing Officer, the bill will be prepared in Form XII and should be got countersigned before presentation at the Treasury.

(c) In the case of certain disbursing Officers as enumerated in para 15 of the note, (extract attached) countersignature will be dispensed with in respect of certain kinds of contingencies.

3. Government are also pleased to approve of the suggestions of Mr.Datta contained in Paras 17 & 18 of the note. (copy attached)

4. The Comptroller is requested to issue subsidiary instructions for the information and guidance of the disbursing and countersigning Officers and of the Treasuries ~~in the matter~~

23-1-17
Financial Secretary
to Government.

To

The Comptroller to Government,
with a copy of Mr.Datta's note.
K.. L. Datta, Esq., M.A.,
Special Officer.
The Heads of Departments.
The Deputy Commissioners of Districts

20.1.17

GKV